RPU-2009-0004

FILED WITH
Executive Secretary

April 30, 2009

IOWA UTILITIES BOARD

SECTION 6

Iowa-American Water Company
All Divisions
311.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
		CL-WELL #8 SOUTH 25TH ST.			
Interim Survivor Curve: Iowa		***55 L1.5***			
Probable Retirement Year:		***2046***			
1999	5,259.97	40.32	130.45	32.23	4,203.99
2001	183,772.59	39.15	4,693.63	32.90	154,429.70
Total	189,032.56	39.19	4,824.08	32.88	158,633.69
		CL-WELL #9 19TH ST.			
Interim Survivor Curve: Iowa		***55 L1.5***			
Probable Retirement Year:		***2016***			
1971	304.62	39.15	7.78	7.73	60.11
Total	304.62	39.15	7.78	7.73	60.11
		CL-DUPONT WELL #10			
Interim Survivor Curve: Iowa		***55 L1.5***			
Probable Retirement Year:		***2030***			
1985	61,519.80	39.15	1,571.24	18.97	29,814.11
Total	61,519.80	39.15	1,571.24	18.97	29,814.11
		CL-MAIN PUMPING STATION			
Interim Survivor Curve: Iowa		***55 L1.5***			
Probable Retirement Year:		***2046***			
2001	49,026.59	39.15	1,252.16	32.90	41,198.53
2002	15,027.89	38.55	389.87	33.23	12,956.64

Iowa-American Water Company
All Divisions
311.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
Total	64,054.48	39.01	1,642.02	32.98	54,155.17
		CL-MAIN STATION CLEAR WATER BASIN			
Interim Survivor Curve: Iowa 55 L1.5					
Probable Retirement Year: 2046					
2001	4,725.00	39.15	120.68	32.90	3,970.56
Total	4,725.00	39.15	120.68	32.90	3,970.56
		CL-MAIN STATION WELL #3			
Interim Survivor Curve: Iowa 55 L1.5					
Probable Retirement Year: 2037					
1992	1,389.20	39.15	35.48	24.83	880.86
Total	1,389.20	39.15	35.48	24.83	880.86
		CL-MAIN STATION WELL #6			
Interim Survivor Curve: Iowa 55 L1.5					
Probable Retirement Year: 2021					
1976	645.00	39.15	16.47	11.80	194.35
Total	645.00	39.15	16.47	11.80	194.35
		QC-EAST RIVER STATION - TREATMENT PLANT EQ.			
Interim Survivor Curve: Iowa 55 L1.5					
Probable Retirement Year: 2051					
2007	971.04	38.55	25.19	38.06	958.70
Total	971.04	38.55	25.19	38.06	958.70

Iowa-American Water Company

All Divisions

311.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2007

Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
		QC-PRESSURE REDUCING STA. WEST DAVENPORT			
Interim Survivor Curve: Iowa 55 L1.5					
Probable Retirement Year: 2051					
2006	41,765.10	39.15	1,066.70	37.69	40,200.92
Total	41,765.10	39.15	1,066.70	37.69	40,200.92
Account Total	364,406.80	39.14	9,309.64	31.03	288,868.47

Composite Average Remaining Life ... 31.0 Years

Iowa-American Water Company
All Divisions
313.00 LAKE, RIVER & OTHER INTAKES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 45 *Survivor Curve: L3*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1892	19,740.34	0.00	0.00	0.00	0.00
1983	1,638.23	45.00	36.41	22.08	803.98
1987	12,560.00	45.00	279.12	25.36	7,077.08
1989	415,290.30	45.00	9,228.82	27.10	250,131.94
1990	10,516.75	45.00	233.71	28.00	6,543.07
Total	459,745.62	36.00	9,778.05	27.06	264,556.08

Composite Average Remaining Life ... 27.0 Years

Iowa-American Water Company
All Divisions
314.00 WELLS & SPRINGS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40 *Survivor Curve: R1.5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1940	39,845.93	40.00	996.13	3.76	3,749.89
1945	38,556.57	40.00	963.90	5.00	4,819.12
1952	28,456.09	40.00	711.39	7.00	4,983.12
1957	33,792.16	40.00	844.79	8.62	7,283.77
1958	3,232.67	40.00	80.82	8.97	725.06
1960	182.03	40.00	4.55	9.70	44.15
1970	27,265.58	40.00	681.63	14.08	9,594.24
1971	397.59	40.00	9.94	14.58	144.97
1972	2,192.57	40.00	54.81	15.11	828.01
1975	3,368.21	40.00	84.20	16.75	1,410.26
1978	5,013.00	40.00	125.32	18.50	2,318.42
1979	9,327.36	40.00	233.18	19.11	4,455.52
1981	38,102.46	40.00	952.55	20.36	19,389.93
1985	432,910.19	40.00	10,822.58	22.98	248,678.50
1987	21,215.38	40.00	530.38	24.35	12,912.60
1988	14,341.22	40.00	358.52	25.04	8,978.53
1989	6,330.03	40.00	158.25	25.75	4,074.76
1990	4,877.60	40.00	121.94	26.46	3,226.77
1991	4,482.24	40.00	112.05	27.18	3,046.10
1992	9,346.30	40.00	233.65	27.91	6,521.82
1993	17,211.01	40.00	430.27	28.65	12,326.49
1994	30,159.08	40.00	753.96	29.39	22,159.18
1995	35,937.15	40.00	898.41	30.14	27,077.58
1996	30,614.52	40.00	765.35	30.89	23,644.56
1997	29,551.78	40.00	738.78	31.66	23,386.22
2002	23,243.12	40.00	581.07	35.55	20,656.11
2004	36,698.71	40.00	917.45	37.15	34,080.77

Iowa-American Water Company

All Divisions

314.00 WELLS & SPRINGS

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2007

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40 *Survivor Curve: R1.5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2006	61,329.84	40.00	1,533.22	38.77	59,441.44
Total	987,980.39	40.00	24,699.10	23.08	569,957.90

Composite Average Remaining Life ... 23.0 Years

Iowa-American Water Company

All Divisions

316.00 SUPPLY MAINS

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2007

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 52 *Survivor Curve: S6*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1952	23,492.19	52.00	451.81	2.15	972.96
1983	3,926.43	52.00	75.51	27.50	2,076.32
1995	6,440.64	52.00	123.87	39.50	4,892.28
2004	14,837.40	52.00	285.36	48.50	13,838.64
2005	10,040.92	52.00	193.11	49.50	9,558.14
Total	58,737.58	52.00	1,129.67	27.74	31,338.34

Composite Average Remaining Life ... 27.7 Years

Iowa-American Water Company
All Divisions
321.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

CL-MAIN PUMPING STATION

Interim Survivor Curve: Iowa 50 R3
Probable Retirement Year: 2045

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1940	35,709.58	50.00	714.19	4.23	3,022.03
1943	102.51	50.00	2.05	5.01	10.28
1946	5,715.53	50.00	114.31	5.84	667.76
1950	379.95	50.00	7.60	7.08	53.84
1952	60.52	50.00	1.21	7.79	9.43
1953	2,617.37	50.00	52.35	8.17	427.59
1954	178.21	50.00	3.56	8.56	30.52
1969	85.27	49.98	1.71	16.67	28.44
1971	1,320.58	49.95	26.44	18.01	476.08
1972	1,982.27	49.93	39.70	18.69	741.91
1973	1,864.90	49.90	37.38	19.37	723.99
1975	358.40	49.81	7.20	20.75	149.31
1976	1,384.50	49.75	27.83	21.44	596.69
1979	129.73	49.49	2.62	23.50	61.60
1985	5,174.02	48.44	106.81	27.38	2,923.91
1987	4,490.44	47.89	93.77	28.55	2,676.53
1988	1,077.00	47.57	22.64	29.10	658.83
1993	422.94	45.51	9.29	31.55	293.20
1995	2,533.70	44.48	56.97	32.37	1,844.30
1996	3,530.86	43.91	80.40	32.75	2,633.44
1998	1,368.90	42.71	32.05	33.45	1,072.01
2002	10,010.09	40.00	250.26	34.60	8,657.94
2003	10,692.08	39.27	272.30	34.84	9,486.48
2005	575,941.16	37.74	15,259.94	35.28	538,302.96
Total	667,130.51	38.74	17,222.57	33.42	575,549.07

Iowa-American Water Company
All Divisions
321.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

QC-EAST RIVER STATION - TREATMENT PLANT EQ.

Interim Survivor Curve: Iowa 50 R3
Probable Retirement Year: 2040

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1942	8,733.83	50.00	174.68	4.75	829.73
1955	2,363.99	50.00	47.28	8.98	424.40
1956	19,191.86	50.00	383.84	9.41	3,611.09
1957	17,380.13	50.00	347.60	9.86	3,426.76
1959	658.74	50.00	13.17	10.82	142.49
1960	530.92	50.00	10.62	11.32	120.22
1961	1,403.82	50.00	28.08	11.85	332.59
1962	959.65	49.99	19.20	12.39	237.74
1967	8,349.65	49.93	167.24	15.29	2,557.31
1973	2,218.68	49.59	44.74	19.02	850.82
1974	86.93	49.49	1.76	19.64	34.49
1975	244.34	49.37	4.95	20.25	100.23
1976	1,722.78	49.23	34.99	20.86	729.98
1980	395.13	48.44	8.16	23.18	189.03
1982	496.50	47.89	10.37	24.24	251.33
1983	5,893.29	47.57	123.89	24.75	3,065.99
1984	650.92	47.22	13.78	25.24	347.87
1986	11,989.49	46.43	258.24	26.15	6,752.71
1989	1,154.00	45.01	25.64	27.37	701.62
1992	1,357.72	43.33	31.34	28.40	889.98
1993	32,117.35	42.71	752.00	28.71	21,587.09
1994	5,266.60	42.07	125.20	28.99	3,629.97
1995	2,402.79	41.40	58.04	29.27	1,698.49
1999	13,750.00	38.51	357.02	30.19	10,778.25
2000	1,112,391.22	37.74	29,473.54	30.38	895,531.25
2007	37,937.03	31.91	1,188.86	31.42	37,348.43

Iowa-American Water Company
All Divisions
321.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
Total	1,289,647.36	38.26	33,704.21	29.56	996,169.90
		QC-EAST RIVER STATION			
Interim Survivor Curve: Iowa		*50 R3*			
Probable Retirement Year:		*2047*			
2007	221,474.81	37.74	5,868.12	37.25	218,574.81
Total	221,474.81	37.74	5,868.12	37.25	218,574.81
		QC-STATION NO 1			
Interim Survivor Curve: Iowa		*50 R3*			
Probable Retirement Year:		*2017*			
1873	57,035.59	0.00	0.00	0.00	0.00
1901	26,928.66	0.00	0.00	0.00	0.00
1927	1,031.71	50.00	20.63	1.01	20.92
Total	84,995.96	4,119.18	20.63	1.01	20.92
		QC-EAST RIVER STATION - RAW WATER PUMP			
Interim Survivor Curve: Iowa		*50 R3*			
Probable Retirement Year:		*2031*			
1991	4,279,669.10	37.74	113,392.65	21.78	2,469,478.98
1999	6,168.00	31.03	198.80	22.66	4,505.41
Total	4,285,837.10	37.73	113,591.45	21.78	2,473,984.39
		QC-RICKER HILL BOOSTER			
Interim Survivor Curve: Iowa		*50 R3*			
Probable Retirement Year:		*2027*			

Iowa-American Water Company
All Divisions
321.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1965	7,051.61	48.89	144.25	12.62	1,820.27
1987	209,362.68	37.74	5,547.20	18.05	100,128.33
Total	216,414.29	38.02	5,691.45	17.91	101,948.60
		QC-NORTHWEST BLVD BOOSTER			
Interim Survivor Curve: Iowa 50 R3					
Probable Retirement Year: 2017					
1970	26,813.54	42.71	627.82	8.49	5,331.60
1994	7,017.26	22.69	309.25	9.37	2,897.86
2006	7,771.06	10.97	708.69	9.47	6,711.68
Total	41,601.86	25.28	1,645.76	9.08	14,941.14
		QC-RIPLEY ST. BOOSTER			
Interim Survivor Curve: Iowa 50 R3					
Probable Retirement Year: 2027					
1987	17,042.86	37.74	451.56	18.05	8,150.80
Total	17,042.86	37.74	451.56	18.05	8,150.80
		QC-FOURTH ST. BOOSTER(LAFAYETTE PARK)			
Interim Survivor Curve: Iowa 50 R3					
Probable Retirement Year: 2046					
1993	1,210.39	45.99	26.32	32.03	843.11
2006	15,440.50	37.74	409.11	36.26	14,834.50
Total	16,650.89	38.24	435.43	36.01	15,677.61

Iowa-American Water Company

All Divisions

321.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2007

Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
			QC-MIDDLE ROAD TANK & BOOSTER		
Interim Survivor Curve: Iowa 50 R3					
Probable Retirement Year: 2046					
2001	28,564.93	41.40	689.96	35.03	24,168.24
Total	28,564.93	41.40	689.96	35.03	24,168.24
			QC-DAVENPORT (Q10)		
Interim Survivor Curve: Iowa 50 R3					
Probable Retirement Year: 2041					
2001	639,859.26	37.74	16,953.49	31.36	531,615.37
2005	21,908.54	34.49	635.17	32.02	20,340.02
2006	80,097.02	33.64	2,380.71	32.16	76,565.59
Total	741,864.82	37.15	19,969.37	31.47	628,520.98
Account Total	7,611,225.39	38.19	199,290.52	25.38	5,057,706.46

Composite Average Remaining Life ... 25.4 Years

Iowa-American Water Company
All Divisions
323.00 OTHER POWER PRODUCTION PLANT
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 25 *Survivor Curve: L3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1987	51,976.71	25.00	2,079.10	8.51	17,684.18
1993	133,928.65	25.00	5,357.23	11.61	62,172.46
1996	50,050.25	25.00	2,002.04	13.99	28,013.70
1999	28,512.02	25.00	1,140.50	16.67	19,011.64
2000	29,901.10	25.00	1,196.06	17.60	21,055.74
2001	120,000.13	25.00	4,800.08	18.56	89,075.55
2002	69,785.86	25.00	2,791.48	19.53	54,507.21
2003	10,592.88	25.00	423.72	20.51	8,690.10
2004	8,774.65	25.00	350.99	21.50	7,546.85
2005	63,919.36	25.00	2,556.81	22.50	57,527.51
2007	2,610.03	25.00	104.40	24.50	2,557.83
Total	570,051.64	25.00	22,802.42	16.13	367,842.77

Composite Average Remaining Life ... 16.1 Years

Iowa-American Water Company
All Divisions
325.00 ELECTRIC PUMPING EQUIP.

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40 *Survivor Curve: R2*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1940	2,165.83	40.00	54.15	1.82	98.66
1942	3,407.31	40.00	85.18	2.37	202.28
1946	2,977.25	40.00	74.43	3.52	261.77
1949	20,416.88	40.00	510.42	4.38	2,237.69
1950	15,154.73	40.00	378.87	4.68	1,772.76
1951	9,913.90	40.00	247.85	4.97	1,232.23
1953	14,808.39	40.00	370.21	5.57	2,063.11
1954	18,431.05	40.00	460.77	5.88	2,710.58
1956	254,606.82	40.00	6,365.14	6.52	41,501.14
1957	93,798.89	40.00	2,344.96	6.85	16,064.69
1958	40,405.58	40.00	1,010.13	7.19	7,266.02
1959	4,598.92	40.00	114.97	7.54	867.46
1960	10,448.87	40.00	261.22	7.91	2,066.12
1961	451.94	40.00	11.30	8.29	93.62
1962	28,432.74	40.00	710.81	8.68	6,166.52
1963	7,352.61	40.00	183.81	9.08	1,668.72
1965	21,187.11	40.00	529.67	9.93	5,257.85
1966	75.29	40.00	1.88	10.37	19.52
1967	57,501.09	40.00	1,437.52	10.83	15,572.60
1968	2,798.88	40.00	69.97	11.31	791.23
1969	12,520.19	40.00	313.00	11.80	3,693.05
1970	59,550.54	40.00	1,488.76	12.30	18,316.82
1971	39,476.93	40.00	986.92	12.82	12,656.48
1972	31,812.13	40.00	795.30	13.36	10,624.02
1975	2,757.80	40.00	68.94	15.05	1,037.71
1976	155,713.87	40.00	3,892.83	15.64	60,895.98
1979	3,092.69	40.00	77.32	17.50	1,353.30

Iowa-American Water Company
All Divisions
325.00 ELECTRIC PUMPING EQUIP.

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40 *Survivor Curve: R2*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1980	106,173.36	40.00	2,654.32	18.15	48,172.40
1981	623.06	40.00	15.58	18.81	292.97
1982	5,259.53	40.00	131.49	19.48	2,561.24
1983	1,284.59	40.00	32.11	20.16	647.53
1984	7,663.13	40.00	191.58	20.86	3,995.89
1985	85,726.83	40.00	2,143.16	21.57	46,218.31
1986	7,119.21	40.00	177.98	22.28	3,965.93
1987	374,689.86	40.00	9,367.19	23.01	215,567.89
1989	245,482.23	40.00	6,137.02	24.50	150,379.98
1990	23,304.66	40.00	582.61	25.26	14,719.14
1991	390,404.91	40.00	9,760.07	26.04	254,108.17
1992	7,323.65	40.00	183.09	26.82	4,909.67
1993	74,600.89	40.00	1,865.01	27.61	51,486.26
1994	72,885.21	40.00	1,822.12	28.41	51,758.08
1995	36,097.69	40.00	902.44	29.21	26,364.35
1996	442,427.19	40.00	11,060.62	30.03	332,168.47
1997	137,733.75	40.00	3,443.32	30.86	106,255.24
1998	163,139.82	40.00	4,078.47	31.69	129,256.94
1999	27,970.68	40.00	699.26	32.54	22,751.09
2000	1,302,799.41	40.00	32,569.80	33.39	1,087,381.95
2001	49,280.15	40.00	1,232.00	34.25	42,190.05
2002	11,117.07	40.00	277.93	35.11	9,758.24
2003	61,051.90	40.00	1,526.29	35.98	54,923.41
2004	5,692.26	40.00	142.31	36.87	5,246.12
2005	40,033.64	40.00	1,000.84	37.75	37,784.57
2006	100,700.98	40.00	2,517.51	38.65	97,293.80
2007	764,751.25	40.00	19,118.68	39.55	756,100.18

Iowa-American Water Company
All Divisions
325.00 ELECTRIC PUMPING EQUIP.

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40 *Survivor Curve: R2*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
Total	5,459,195.14	40.00	136,479.12	27.64	3,772,749.80

Composite Average Remaining Life ... 27.6 Years

Iowa-American Water Company
All Divisions
328.00 OTHER PUMPING EQUIP.

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 35 *Survivor Curve: R3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2002	46,474.00	35.00	1,327.83	29.65	39,365.11
2004	5,271.30	35.00	150.61	31.58	4,755.56
2006	1,139.15	35.00	32.55	33.53	1,091.18
2007	87.07	35.00	2.49	34.51	85.85
Total	52,971.52	35.00	1,513.47	29.93	45,297.71

Composite Average Remaining Life ... 29.9 Years

Iowa-American Water Company
All Divisions
331.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
		CL-MAIN PUMPING STATION			
Interim Survivor Curve: Iowa 60 L0.5					
Probable Retirement Year: 2047					
1949	5,978.04	56.74	105.35	24.74	2,606.34
1953	8,117.65	56.10	144.70	25.28	3,657.92
1965	44.58	53.55	0.83	26.87	22.37
1977	4,227.00	49.90	84.71	28.42	2,407.79
1985	36,580.79	46.75	782.48	29.61	23,167.15
1997	1,323.88	40.82	32.43	31.89	1,034.11
2000	1,671.24	39.10	42.74	32.54	1,390.88
2001	526.11	38.50	13.66	32.77	447.72
2007	194,806.98	34.69	5,615.73	34.21	192,136.26
Total	253,276.27	37.12	6,822.65	33.25	226,870.53
		QC-EAST RIVER STATION - TREATMENT PLANT EQ.			
Interim Survivor Curve: Iowa 60 L0.5					
Probable Retirement Year: 2031					
1986	2,509.80	37.89	66.23	20.10	1,331.37
1991	4,461,398.67	34.69	128,609.43	20.52	2,638,481.87
1994	2,500.00	32.63	76.61	20.79	1,592.48
1996	24,089.58	31.20	772.05	20.97	16,192.44
1997	98,051.07	30.47	3,217.93	21.07	67,794.55
1998	0.11	29.73	0.00	21.16	0.08
2001	4,850.00	27.43	176.81	21.45	3,792.71
2005	30,266.92	24.21	1,249.96	21.85	27,306.98
2006	2,943.67	23.38	125.89	21.95	2,762.96
2007	89,408.01	22.54	3,966.16	22.06	87,487.63

Iowa-American Water Company
All Divisions
331.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
Total	4,716,017.83	34.11	138,261.07	20.59	2,846,743.06
		QC-EAST RIVER STATION			
Interim Survivor Curve: Iowa 60 L0.5					
Probable Retirement Year: 2047					
1972	691.61	51.57	13.41	27.77	372.47
1974	343.52	50.92	6.75	28.03	189.06
1977	1,028.15	49.90	20.61	28.42	585.66
1984	4,719.00	47.18	100.03	29.45	2,945.34
1988	1,135.68	45.41	25.01	30.12	753.27
1991	11,365.35	43.97	258.46	30.67	7,926.88
1993	3,338.99	42.97	77.71	31.06	2,413.85
1995	3,643.54	41.91	86.93	31.47	2,735.21
1996	2,547.00	41.37	61.56	31.67	1,949.92
1998	23,751.84	40.26	590.00	32.10	18,939.07
1999	81,055.82	39.68	2,042.57	32.32	66,014.38
2000	2,086.50	39.10	53.37	32.54	1,736.48
2006	75,403.78	35.35	2,132.88	33.95	72,414.89
2007	343,745.90	34.69	9,909.22	34.21	339,033.28
Total	554,856.68	36.08	15,378.49	33.68	518,009.74
		QC-STATION NO 1			
Interim Survivor Curve: Iowa 60 L0.5					
Probable Retirement Year: 2017					
1965	73,716.27	41.91	1,758.73	8.72	15,331.93
1984	2,446.50	29.73	82.30	8.94	735.81
Total	76,162.77	41.37	1,841.02	8.73	16,067.74

Iowa-American Water Company
All Divisions
331.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
		QC-STATION NO 2			
Interim Survivor Curve: Iowa 60 L0.5					
Probable Retirement Year: 2047					
2007	6,028.87	34.69	173.80	34.21	5,946.22
Total	6,028.87	34.69	173.80	34.21	5,946.22
		QC-CHEMICAL BUILDING			
Interim Survivor Curve: Iowa 60 L0.5					
Probable Retirement Year: 2017					
1972	614.83	37.89	16.22	8.79	142.61
Total	614.83	37.89	16.22	8.79	142.61
		QC-FILTER BUILDING			
Interim Survivor Curve: Iowa 60 L0.5					
Probable Retirement Year: 2047					
1924	13,517.65	59.12	228.66	21.30	4,869.85
1941	1,077.29	57.78	18.64	23.65	440.95
1957	39,209.74	55.36	708.32	25.81	18,283.55
1965	79,833.16	53.55	1,490.91	26.87	40,054.69
1984	1,927.99	47.18	40.87	29.45	1,203.35
1986	630.54	46.31	13.61	29.77	405.35
1987	35,000.00	45.87	763.11	29.94	22,850.52
1995	12,239.94	41.91	292.02	31.47	9,188.55
2006	2,927.90	35.35	82.82	33.95	2,811.84
2007	281,687.47	34.69	8,120.25	34.21	277,825.65
Total	468,051.68	39.80	11,759.22	32.14	377,934.31

Iowa-American Water Company
All Divisions
331.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
		QC-LABORATORY			
Interim Survivor Curve: Iowa 60 L0.5					
Probable Retirement Year: 2046					
1950	49.61	56.43	0.88	24.54	21.58
1972	890.62	51.25	17.38	27.33	474.98
2006	6,617.95	34.69	190.78	33.29	6,350.25
Total	7,558.18	36.16	209.03	32.75	6,846.80
		QC-FLUM HOUSE			
Interim Survivor Curve: Iowa 60 L0.5					
Probable Retirement Year: 2017					
1943	68.95	51.25	1.35	8.46	11.39
Total	68.95	51.25	1.35	8.46	11.39
		QC-MIDDLE ROAD TANK & BOOSTER			
Interim Survivor Curve: Iowa 60 L0.5					
Probable Retirement Year: 2047					
2007	376,424.01	34.69	10,851.23	34.21	371,263.39
Total	376,424.01	34.69	10,851.23	34.21	371,263.39
		QC-CHEMICAL BLDG. EAST RIVER			
Interim Survivor Curve: Iowa 60 L0.5					
Probable Retirement Year: 2038					
1998	1,767,361.70	34.69	50,948.01	26.32	1,340,782.14
1999	9,956.64	34.01	292.72	26.47	7,746.78

Iowa-American Water Company

All Divisions

331.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2007

Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
Total	1,777,318.34	34.69	51,240.73	26.32	1,348,528.91
Account Total	8,236,378.41	34.82	236,554.82	24.17	5,718,364.70

Composite Average Remaining Life ... 24.2 Years

Iowa-American Water Company
All Divisions
332.10 WATER TREATMENT EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
		QC-EAST RIVER STATION - TREATMENT PLANT EQ.			
Interim Survivor Curve: Iowa 45 L1					
Probable Retirement Year: 2031					
1991	8,639,302.72	32.91	262,514.58	18.82	4,940,702.91
1993	1,370.85	31.81	43.09	19.15	825.16
1994	38,162.26	31.24	1,221.57	19.32	23,604.49
1995	26,851.03	30.65	875.99	19.50	17,084.71
1996	43,667.22	30.05	1,453.26	19.69	28,613.22
1997	84,784.22	29.43	2,881.16	19.88	57,282.20
1998	9,939.28	28.79	345.23	20.08	6,931.10
1999	7,400.89	28.14	263.03	20.27	5,332.87
2002	19,715.12	26.08	755.99	20.88	15,783.36
2003	14,768.30	25.36	582.36	21.08	12,274.31
2004	57,184.32	24.62	2,322.35	21.27	49,402.77
2006	60,834.28	23.10	2,633.25	21.65	57,014.90
2007	11,122.35	22.32	498.37	21.83	10,880.33
Total	9,015,102.84	32.62	276,390.24	18.91	5,225,732.33
		QC-FILTER BUILDING			
Interim Survivor Curve: Iowa 45 L1					
Probable Retirement Year: 2017					
1927	148,878.14	44.59	3,338.51	6.91	23,078.04
1929	999.07	44.50	22.45	7.00	157.16
1942	36,243.60	43.44	834.27	7.50	6,257.61
1947	19,657.84	42.75	459.87	7.66	3,524.07
1949	131.10	42.41	3.09	7.73	23.88
1950	36,914.22	42.23	874.15	7.76	6,779.49
1951	17,030.52	42.04	405.12	7.79	3,154.08

Iowa-American Water Company
All Divisions
332.10 WATER TREATMENT EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1952	719.52	41.84	17.20	7.81	134.39
Total	260,574.01	43.76	5,954.67	7.24	43,108.71

QC-CLEARWELL 2.2 MG-ERS

Interim Survivor Curve: Iowa 45 L1
Probable Retirement Year: 2024

1953	696.48	42.90	16.23	11.77	191.04
1956	116,086.48	42.41	2,737.22	11.98	32,801.24
1957	102,396.50	42.23	2,424.80	12.05	29,228.39
1965	145,598.20	40.42	3,602.58	12.59	45,359.27
1966	174,302.05	40.14	4,342.46	12.65	54,953.13
1967	3,776.32	39.85	94.76	12.72	1,205.19
1968	9,828.72	39.55	248.51	12.78	3,176.19
1973	30,055.96	37.86	793.86	13.09	10,388.19
1974	3,990.18	37.48	106.45	13.14	1,399.31
1975	926.23	37.09	24.97	13.20	329.71
1976	4,645.46	36.69	126.63	13.26	1,679.31
1977	790.91	36.27	21.81	13.32	290.48
1978	6,612.33	35.83	184.54	13.38	2,468.48
1979	40,425.30	35.38	1,142.56	13.43	15,347.37
1982	5,231.15	33.94	154.11	13.60	2,095.82
1983	2,481.47	33.43	74.22	13.66	1,013.58
1984	28,357.20	32.91	861.66	13.72	11,818.89
1985	1,073.20	32.37	33.16	13.78	456.85
1986	5,692.63	31.81	178.94	13.85	2,477.60
1987	3,767.90	31.24	120.61	13.92	1,678.51
1988	18,636.91	30.65	608.01	13.99	8,508.40
1989	12,955.06	30.05	431.15	14.07	6,068.30

Iowa-American Water Company

All Divisions

332.10 WATER TREATMENT EQUIPMENT

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2007

Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
Total	718,326.64	39.19	18,329.25	12.71	232,935.25
Account Total	9,994,003.49	33.24	300,674.15	18.30	5,501,776.29

Composite Average Remaining Life ... 18.3 Years

Iowa-American Water Company
All Divisions
332.20 CHEMICAL TREATMENT EQUIPMENT
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 *Survivor Curve: L3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1940	13,334.96	30.00	444.51	0.91	406.65
1949	7,693.38	30.00	256.45	2.59	664.38
1953	10,929.20	30.00	364.31	3.42	1,247.64
1958	211.35	30.00	7.05	4.54	32.01
1963	306.58	30.00	10.22	5.77	58.95
1965	4,298.81	30.00	143.30	6.29	900.62
1966	317.57	30.00	10.59	6.54	69.27
1967	70,663.66	30.00	2,355.49	6.80	16,025.77
1969	1,286.22	30.00	42.87	7.31	313.50
1970	41.98	30.00	1.40	7.56	10.57
1971	1,220.28	30.00	40.68	7.79	316.96
1985	45,637.73	30.00	1,521.28	10.98	16,698.88
1986	2,366.00	30.00	78.87	11.43	901.57
1989	11,672.56	30.00	389.09	13.16	5,120.76
1990	149,487.65	30.00	4,983.00	13.85	69,035.58
1991	731,230.11	30.00	24,374.72	14.59	355,744.64
1992	1,178.09	30.00	39.27	15.38	603.90
1993	2,502.00	30.00	83.40	16.20	1,351.05
1994	2,683.77	30.00	89.46	17.05	1,525.14
1995	121,619.45	30.00	4,054.05	17.92	72,652.44
1996	8,330.02	30.00	277.67	18.82	5,224.46
1997	12,838.44	30.00	427.95	19.73	8,442.08
1998	3,309,285.07	30.00	110,311.24	20.65	2,278,419.96
1999	19,548.99	30.00	651.64	21.60	14,074.86
2002	22,753.75	30.00	758.47	24.51	18,591.67
2003	14,273.04	30.00	475.78	25.50	12,133.80
2004	25,697.06	30.00	856.58	26.50	22,699.40

Iowa-American Water Company

All Divisions

332.20 CHEMICAL TREATMENT EQUIPMENT

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2007

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 *Survivor Curve: L3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2006	21,598.59	30.00	719.96	28.50	20,518.64
2007	139,994.70	30.00	4,666.56	29.50	137,661.42
Total	4,753,001.01	30.00	158,435.86	19.32	3,061,446.57

Composite Average Remaining Life ... 19.3 Years

Iowa-American Water Company
All Divisions
341.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40 *Survivor Curve: R3*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2006	15,380.57	40.00	384.51	38.53	14,813.62
Total	15,380.57	40.00	384.51	38.53	14,813.62

Composite Average Remaining Life ... 38.5 Years

Iowa-American Water Company
All Divisions
342.00 DIST. RESERVOIRS & STANDPIPES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
		CL-BLUFF ROAD ELEVATED TANK			
Interim Survivor Curve: Iowa 100 R2.5					
Probable Retirement Year: 2017					
1955	110,631.65	59.28	1,866.39	9.29	17,345.18
1957	2,399.91	57.53	41.72	9.31	388.25
1983	512.07	33.48	15.29	9.43	144.15
1988	582.00	28.65	20.31	9.44	191.73
1989	1,300.00	27.68	46.97	9.44	443.40
1991	461.98	25.73	17.95	9.45	169.58
2001	8,500.00	15.91	534.16	9.46	5,054.95
2002	11,941.97	14.92	800.15	9.47	7,573.47
2006	4,087.91	10.96	372.92	9.47	3,531.72
Total	140,417.49	37.79	3,715.86	9.38	34,842.44
		CL-EAGLE HEIGHTS ELEVATED TANK			
Interim Survivor Curve: Iowa 100 R2.5					
Probable Retirement Year: 2017					
1962	60,145.45	53.09	1,132.92	9.34	10,580.02
1966	471.90	49.46	9.54	9.36	89.30
1989	1,300.00	27.68	46.97	9.44	443.40
2001	8,500.00	15.91	534.16	9.46	5,054.95
2006	4,337.36	10.96	395.68	9.47	3,747.23
Total	74,754.71	35.27	2,119.26	9.40	19,914.91
		CL-MAIN PUMPING STATION			
Interim Survivor Curve: Iowa 100 R2.5					
Probable Retirement Year: 2017					

Iowa-American Water Company

All Divisions

342.00 DIST. RESERVOIRS & STANDPIPES

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2007

Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1940	11,158.08	71.64	155.76	9.16	1,426.02
1996	1,289.80	20.84	61.90	9.46	585.25
Total	12,447.88	57.19	217.66	9.24	2,011.27

CL-MAIN STATION CLEAR WATER BASIN

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2061

2002	8,000.00	56.65	141.21	51.33	7,248.76
2005	10,710.63	53.99	198.40	51.56	10,229.44
2006	393,387.60	53.09	7,410.00	51.63	382,598.19
Total	412,098.23	53.18	7,749.62	51.63	400,076.39

CL-GALBRAITH ACRES STANDPIPE

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2017

1960	57,436.57	54.88	1,046.61	9.33	9,761.68
1966	5,227.74	49.46	105.69	9.36	989.30
1988	582.00	28.65	20.31	9.44	191.73
1999	3,835.65	17.89	214.44	9.46	2,028.71
2001	6,300.00	15.91	395.90	9.46	3,746.61
2002	3,921.90	14.92	262.78	9.47	2,487.23
2006	4,506.27	10.96	411.09	9.47	3,893.16
Total	81,810.13	33.30	2,456.83	9.40	23,098.43

CL-GALBRAITH ACRES ELEVATED TANK

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2022

Iowa-American Water Company

All Divisions

342.00 DIST. RESERVOIRS & STANDPIPES

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2007

Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1967	93,610.34	53.09	1,763.28	14.17	24,978.49
1970	219.58	50.37	4.36	14.20	61.90
1996	2,094.56	25.73	81.40	14.39	1,171.20
1999	3,679.74	22.80	161.39	14.40	2,324.20
2001	6,300.00	20.84	302.33	14.41	4,356.13
2002	4,774.62	19.86	240.47	14.41	3,465.74
2006	4,554.49	15.91	286.21	14.43	4,128.81
Total	115,233.33	40.58	2,839.44	14.26	40,486.47

QC-RIPLEY ST. RESERVOIR

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2017

1883	50.00	98.23	0.51	7.51	3.82
1935	96.22	75.41	1.28	9.09	11.60
1997	11,674.20	19.86	587.96	9.46	5,560.30
2001	2,519.47	15.91	158.33	9.46	1,498.33
2006	4,478.21	10.96	408.53	9.47	3,868.92
Total	18,818.10	16.27	1,156.60	9.46	10,942.97

QC-NORTHWEST BLVD BOOSTER

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2056

2001	1,971.99	53.09	37.15	46.79	1,737.99
Total	1,971.99	53.09	37.15	46.79	1,737.99

Iowa-American Water Company

All Divisions

342.00 DIST. RESERVOIRS & STANDPIPES

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2007

Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
		QC-RIPLEY ST. BOOSTER			
Interim Survivor Curve: Iowa		***100 R2.5***			
Probable Retirement Year:		***2017***			
1986	1,193,435.91	30.59	39,015.91	9.43	368,065.81
Total	1,193,435.91	30.59	39,015.91	9.43	368,065.81
		QC-FOURTH ST. BOOSTER(LAFAYETTE PARK)			
Interim Survivor Curve: Iowa		***100 R2.5***			
Probable Retirement Year:		***2056***			
2001	629.47	53.09	11.86	46.79	554.77
Total	629.47	53.09	11.86	46.79	554.77
		QC-UTICA RIDGE (BETTENDORF) TANK			
Interim Survivor Curve: Iowa		***100 R2.5***			
Probable Retirement Year:		***2017***			
1960	147,997.16	54.88	2,696.80	9.33	25,152.98
1963	3,239.62	52.19	62.08	9.34	580.03
1966	468.85	49.46	9.48	9.36	88.73
2001	474.92	15.91	29.84	9.46	282.44
2006	652.21	10.96	59.50	9.47	563.47
2007	3,882.05	9.97	389.42	9.47	3,688.34
Total	156,714.81	48.26	3,247.12	9.35	30,355.98
		QC-HARRISON ST. TANK			
Interim Survivor Curve: Iowa		***100 R2.5***			
Probable Retirement Year:		***2017***			

Iowa-American Water Company
All Divisions
342.00 DIST. RESERVOIRS & STANDPIPES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1957	236,028.45	57.53	4,102.63	9.31	38,184.28
1959	902.00	55.77	16.17	9.32	150.75
1964	7,730.59	51.28	150.75	9.35	1,409.43
1966	422.00	49.46	8.53	9.36	79.86
1969	68.28	46.70	1.46	9.37	13.71
1996	10,385.34	20.84	498.38	9.46	4,712.36
2001	3,483.08	15.91	218.88	9.46	2,071.39
2002	17,446.85	14.92	1,168.99	9.47	11,064.61
2006	4,478.22	10.96	408.53	9.47	3,868.93
Total	280,944.81	42.73	6,574.33	9.36	61,555.30

QC-LOCUST ST.(RIVERDALE) TANK

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2017

1955	73,703.45	59.28	1,243.40	9.29	11,555.46
1966	282.20	49.46	5.71	9.36	53.40
1968	38,785.00	47.63	814.38	9.37	7,630.57
1969	2,902.93	46.70	62.16	9.37	582.67
1971	3,460.00	44.85	77.15	9.38	723.91
1979	1,019.43	37.31	27.32	9.41	257.21
1987	1,239.16	29.62	41.83	9.44	394.75
1989	4,842.55	27.68	174.95	9.44	1,651.68
1991	5,009.08	25.73	194.66	9.45	1,838.64
Total	131,243.80	49.68	2,641.57	9.35	24,688.30

QC-WEST 60TH TANK

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2033

Iowa-American Water Company
All Divisions
342.00 DIST. RESERVOIRS & STANDPIPES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1978	558,125.67	53.09	10,513.08	24.70	259,717.02
1979	3,389.67	52.19	64.95	24.73	1,606.42
1993	3,132.76	39.21	79.90	25.05	2,001.17
1996	2,625.00	36.35	72.21	25.10	1,812.06
2001	8,800.00	31.55	278.88	25.17	7,018.92
2002	15,274.02	30.59	499.34	25.18	12,574.02
2006	26,504.02	26.71	992.41	25.23	25,037.03
Total	617,851.14	49.43	12,500.76	24.78	309,766.63

QC-FAIRGROUND TANK & BOOSTER

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2056

1959	1,952.60	85.32	22.89	41.34	945.99
2001	9,485.00	53.09	178.66	46.79	8,359.47
2002	6,900.37	52.19	132.22	46.85	6,194.99
2006	4,478.22	48.54	92.25	47.08	4,343.55
Total	22,816.19	53.56	426.02	46.58	19,843.99

QC-MIDDLE ROAD TANK & BOOSTER

Interim Survivor Curve: Iowa 100 R2.5
Probable Retirement Year: 2056

2001	1,341,330.46	53.09	25,265.83	46.79	1,182,162.98
2002	20,227.20	52.19	387.59	46.85	18,159.49
Total	1,361,557.66	53.08	25,653.42	46.79	1,200,322.47

Iowa-American Water Company
All Divisions
342.00 DIST. RESERVOIRS & STANDPIPES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
		QC-CENTRAL PARK BOOSTER			
Interim Survivor Curve: Iowa		***100 R2.5***			
Probable Retirement Year:		***2056***			
2001	628.97	53.09	11.85	46.79	554.33
Total	628.97	53.09	11.85	46.79	554.33
		QC-JERSEY RIDGE BOOSTER			
Interim Survivor Curve: Iowa		***100 R2.5***			
Probable Retirement Year:		***2056***			
2001	544.07	53.09	10.25	46.79	479.51
Total	544.07	53.09	10.25	46.79	479.51
		QC-CLARK STREET PRESSURE RELIEF VALVE			
Interim Survivor Curve: Iowa		***100 R2.5***			
Probable Retirement Year:		***2056***			
2001	2,292.07	53.09	43.17	46.79	2,020.08
Total	2,292.07	53.09	43.17	46.79	2,020.08
		QC-DUCK CREEK BOOSTER			
Interim Survivor Curve: Iowa		***100 R2.5***			
Probable Retirement Year:		***2056***			
2001	542.11	53.09	10.21	46.79	477.78
Total	542.11	53.09	10.21	46.79	477.78

Iowa-American Water Company

All Divisions

342.00 DIST. RESERVOIRS & STANDPIPES

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2007

Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
			QC-LECLAIRE TANK/BOOSTER		
Interim Survivor Curve: Iowa 100 R2.5					
Probable Retirement Year: 2058					
2006	146.73	50.37	2.91	48.92	142.48
Total	146.73	50.37	2.91	48.92	142.48
			QC-CLEARWELL 2.2 MG-ERS		
Interim Survivor Curve: Iowa 100 R2.5					
Probable Retirement Year: 2055					
2000	4,000,011.98	53.09	75,345.81	45.82	3,452,581.70
2002	12,332.00	51.28	240.47	45.94	11,048.40
2003	16,917.82	50.37	335.85	46.00	15,449.56
2005	5,066.77	48.54	104.37	46.11	4,812.82
Total	4,034,328.57	53.06	76,026.50	45.82	3,483,892.48
			QC-BETTENDORF TANK		
Interim Survivor Curve: Iowa 100 R2.5					
Probable Retirement Year: 2056					
2000	4,450.00	53.99	82.43	46.72	3,851.46
2001	9,100.00	53.09	171.41	46.79	8,020.16
2002	13,986.54	52.19	268.01	46.85	12,556.78
2004	5,439.93	50.37	107.99	46.97	5,072.67
2006	3,826.00	48.54	78.81	47.08	3,710.94
Total	36,802.47	51.93	708.65	46.87	33,212.01

Iowa-American Water Company

All Divisions

342.00 DIST. RESERVOIRS & STANDPIPES

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2007

Based Upon Broad Group/Remaining Life Procedure and Technique

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
			QC-LE CLAIRE WATER		
Interim Survivor Curve: Iowa		*100 R2.5*			
Probable Retirement Year:		*2058*			
2003	1,000,000.00	53.09	18,836.40	48.72	917,787.51
2004	10,078.53	52.19	193.12	48.79	9,422.47
2006	2,250.59	50.37	44.68	48.92	2,185.43
Total	1,012,329.12	53.07	19,074.20	48.73	929,395.41
			QC-W. DAVENPORT TOWER (BUFFALO AVE.)		
Interim Survivor Curve: Iowa		*100 R2.5*			
Probable Retirement Year:		*2062*			
2007	2,153,025.55	53.09	40,555.24	52.60	2,133,314.54
Total	2,153,025.55	53.09	40,555.24	52.60	2,133,314.54
Account Total	11,863,385.31	48.07	246,806.37	37.00	9,131,752.77

Composite Average Remaining Life ... 37.0 Years

Iowa-American Water Company
All Divisions
343.01 MAINS 4" & UNDER

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 *Survivor Curve: R2.5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1926	18,393.58	65.00	282.98	9.65	2,730.33
1939	26,785.11	65.00	412.08	14.01	5,773.05
1940	3,096.61	65.00	47.64	14.43	687.33
1941	1,553.95	65.00	23.91	14.86	355.26
1942	797.54	65.00	12.27	15.30	187.79
1943	2,547.73	65.00	39.20	15.76	617.90
1944	1,019.76	65.00	15.69	16.24	254.71
1945	33.36	65.00	0.51	16.72	8.58
1946	2,323.44	65.00	35.75	17.22	615.53
1947	907.22	65.00	13.96	17.73	247.51
1948	13,773.65	65.00	211.90	18.26	3,868.64
1949	4,430.81	65.00	68.17	18.80	1,281.31
1950	9,354.37	65.00	143.91	19.35	2,784.45
1951	3,097.70	65.00	47.66	19.91	948.84
1952	5,843.10	65.00	89.89	20.49	1,841.55
1953	3,668.59	65.00	56.44	21.07	1,189.26
1954	8,430.38	65.00	129.70	21.67	2,810.65
1955	6,349.26	65.00	97.68	22.28	2,176.19
1956	6,815.20	65.00	104.85	22.90	2,401.09
1957	3,840.68	65.00	59.09	23.53	1,390.30
1958	1,522.81	65.00	23.43	24.17	566.31
1959	1,697.33	65.00	26.11	24.82	648.17
1960	511.09	65.00	7.86	25.49	200.39
1961	934.67	65.00	14.38	26.15	376.08
1962	1,521.19	65.00	23.40	26.84	628.04
1963	1,079.83	65.00	16.61	27.53	457.28
1964	914.61	65.00	14.07	28.22	397.12

Iowa-American Water Company
All Divisions
343.01 MAINS 4" & UNDER

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 *Survivor Curve: R2.5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1965	103.63	65.00	1.59	28.93	46.12
1966	5,144.44	65.00	79.15	29.64	2,346.23
1967	6,435.94	65.00	99.01	30.37	3,006.98
1968	5,517.17	65.00	84.88	31.10	2,639.70
1969	1,495.05	65.00	23.00	31.84	732.35
1970	5,349.39	65.00	82.30	32.59	2,681.77
1971	11,014.00	65.00	169.45	33.34	5,649.71
1972	470.13	65.00	7.23	34.10	246.66
1973	8,114.24	65.00	124.83	34.87	4,353.52
1974	4,718.71	65.00	72.60	35.65	2,588.02
1975	4,316.23	65.00	66.40	36.44	2,419.45
1976	8,318.51	65.00	127.98	37.23	4,764.25
1977	11,461.76	65.00	176.33	38.02	6,705.09
1978	3,819.92	65.00	58.77	38.83	2,281.98
1979	9,684.06	65.00	148.99	39.64	5,905.94
1980	4,173.04	65.00	64.20	40.46	2,597.55
1981	3,862.75	65.00	59.43	41.28	2,453.34
1982	4,963.14	65.00	76.36	42.12	3,215.73
1983	4,302.53	65.00	66.19	42.95	2,843.04
1984	3,647.71	65.00	56.12	43.79	2,457.70
1985	6,457.88	65.00	99.35	44.64	4,435.32
1986	9,082.09	65.00	139.72	45.50	6,357.20
1987	13,907.34	65.00	213.96	46.36	9,918.54
1988	7,886.26	65.00	121.33	47.22	5,729.55
1989	11,363.24	65.00	174.82	48.10	8,408.01
1990	42,480.86	65.00	653.55	48.97	32,005.25
1991	10,817.20	65.00	166.42	49.85	8,296.47

Iowa-American Water Company
All Divisions
343.01 MAINS 4" & UNDER

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 *Survivor Curve: R2.5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1992	7,260.99	65.00	111.71	50.74	5,667.91
1993	2,602.21	65.00	40.03	51.63	2,066.97
1994	3,421.08	65.00	52.63	52.53	2,764.52
1995	5,008.64	65.00	77.06	53.43	4,116.81
1996	5,789.71	65.00	89.07	54.33	4,839.31
1997	20,900.67	65.00	321.55	55.24	17,762.18
1998	12,970.58	65.00	199.55	56.15	11,204.89
1999	2,294.75	65.00	35.30	57.07	2,014.75
2001	11,486.33	65.00	176.71	58.91	10,410.77
2003	398,645.41	65.00	6,133.00	60.77	372,715.64
2004	28,333.05	65.00	435.89	61.71	26,897.49
2005	10,498.57	65.00	161.52	62.64	10,117.98
2006	141,208.21	65.00	2,172.43	63.58	138,132.71
2007	4,111.53	65.00	63.25	64.53	4,081.62
Total	994,682.52	65.00	15,302.79	51.19	783,322.71

Composite Average Remaining Life ... 51.1 Years

Iowa-American Water Company
All Divisions
343.11 MAINS 10" - 16"

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 90 *Survivor Curve: R4*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1926	412,827.80	90.00	4,586.95	17.77	81,508.36
1930	58.33	90.00	0.65	20.33	13.18
1938	1,306.23	90.00	14.51	25.89	375.76
1939	29,380.06	90.00	326.44	26.62	8,689.85
1940	21,044.00	90.00	233.82	27.36	6,396.69
1941	75.17	90.00	0.84	28.10	23.47
1946	1,336.91	90.00	14.85	31.96	474.78
1948	2,053.97	90.00	22.82	33.56	765.97
1949	22,386.56	90.00	248.74	34.38	8,550.58
1950	4,045.41	90.00	44.95	35.20	1,582.04
1952	3,553.37	90.00	39.48	36.86	1,455.34
1953	54,539.89	90.00	606.00	37.71	22,849.16
1954	91,058.56	90.00	1,011.76	38.56	39,014.50
1955	78,632.16	90.00	873.69	39.42	34,441.21
1956	592,927.49	90.00	6,588.05	40.29	265,413.38
1957	116,194.00	90.00	1,291.04	41.16	53,139.82
1958	44,201.02	90.00	491.12	42.04	20,647.04
1959	51,149.14	90.00	568.32	42.93	24,396.59
1960	131,268.59	90.00	1,458.53	43.82	63,913.76
1961	81,180.30	90.00	902.00	44.72	40,337.25
1962	128,498.05	90.00	1,427.75	45.63	65,141.12
1963	75,693.77	90.00	841.04	46.54	39,141.25
1964	47,730.32	90.00	530.33	47.46	25,167.60
1965	298,213.90	90.00	3,313.47	48.38	160,299.91
1966	536,500.28	90.00	5,961.09	49.31	293,913.69
1967	142,298.05	90.00	1,581.08	50.24	79,429.41
1968	273,110.34	90.00	3,034.54	51.17	155,289.65

Iowa-American Water Company
All Divisions
343.11 MAINS 10" - 16"

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 90 *Survivor Curve:* R4

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1969	310,937.80	90.00	3,454.85	52.11	180,049.17
1970	310,908.05	90.00	3,454.52	53.06	183,296.96
1971	277,438.33	90.00	3,082.63	54.01	166,490.58
1972	80,051.41	90.00	889.46	54.96	48,888.14
1973	223,542.61	90.00	2,483.79	55.92	138,895.75
1974	354,474.15	90.00	3,938.58	56.88	224,029.73
1975	611,246.53	90.00	6,791.60	57.84	392,852.69
1976	51,913.75	90.00	576.82	58.81	33,922.61
1977	141,795.72	90.00	1,575.50	59.78	94,181.73
1978	310,551.17	90.00	3,450.55	60.75	209,622.38
1979	215,607.85	90.00	2,395.63	61.72	147,868.64
1980	123,341.23	90.00	1,370.45	62.70	85,927.97
1981	20,750.36	90.00	230.56	63.68	14,681.92
1982	28,256.25	90.00	313.96	64.66	20,300.51
1983	265,636.71	90.00	2,951.50	65.64	193,743.70
1984	183,053.67	90.00	2,033.92	66.63	135,512.31
1985	356,012.50	90.00	3,955.68	67.61	267,449.36
1986	345,643.16	90.00	3,840.46	68.60	263,449.26
1987	210,923.52	90.00	2,343.58	69.59	163,081.61
1988	210,998.55	90.00	2,344.42	70.58	165,458.98
1989	775,027.57	90.00	8,611.38	71.57	616,282.99
1990	152,659.26	90.00	1,696.21	72.56	123,073.38
1991	197,400.20	90.00	2,193.32	73.55	161,319.97
1992	76,519.29	90.00	850.21	74.54	63,377.75
1993	605,531.11	90.00	6,728.09	75.54	508,223.66
1994	451,358.55	90.00	5,015.07	76.53	383,814.33
1995	370,418.84	90.00	4,115.74	77.53	319,083.15

Iowa-American Water Company
All Divisions
343.11 MAINS 10" - 16"

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 90 *Survivor Curve: R4*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1996	698,051.78	90.00	7,756.09	78.52	609,033.52
1997	900,420.06	90.00	10,004.62	79.52	795,562.51
1998	610,794.11	90.00	6,786.57	80.52	546,429.12
1999	285,069.55	90.00	3,167.42	81.51	258,188.12
2000	833,123.94	90.00	9,256.89	82.51	763,796.11
2001	302,915.98	90.00	3,365.72	83.51	281,067.46
2002	889,559.84	90.00	9,883.95	84.51	835,263.54
2003	2,469,899.49	90.00	27,443.19	85.51	2,346,541.77
2004	414,055.08	90.00	4,600.59	86.50	397,969.40
2005	808,445.41	90.00	8,982.68	87.50	786,009.57
2006	2,781,655.28	90.00	30,907.13	88.50	2,735,334.03
2007	2,392,761.75	90.00	26,586.11	89.50	2,379,478.16
Total	23,890,014.08	90.00	265,443.31	73.58	19,531,923.90

Composite Average Remaining Life ... 73.5 Years

Iowa-American Water Company
All Divisions
343.20 MAINS 6" - 8"

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 85 *Survivor Curve: R4*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1926	657,029.39	85.00	7,729.72	14.18	109,645.11
1927	4,371.36	85.00	51.43	14.73	757.27
1928	11,192.19	85.00	131.67	15.28	2,012.46
1929	4,935.96	85.00	58.07	15.87	921.61
1930	18,853.02	85.00	221.80	16.47	3,652.35
1931	18,064.38	85.00	212.52	17.08	3,629.64
1932	843.61	85.00	9.92	17.71	175.73
1933	202.99	85.00	2.39	18.35	43.81
1934	1,411.05	85.00	16.60	19.00	315.48
1935	914.64	85.00	10.76	19.67	211.64
1936	11,731.30	85.00	138.01	20.34	2,807.38
1937	6,630.09	85.00	78.00	21.02	1,639.75
1938	15,859.47	85.00	186.58	21.71	4,050.84
1939	384,351.71	85.00	4,521.76	22.41	101,319.88
1940	135,147.06	85.00	1,589.96	23.12	36,754.95
1941	22,327.47	85.00	262.67	23.83	6,259.70
1942	57,269.48	85.00	673.76	24.55	16,542.36
1943	4,743.38	85.00	55.80	25.28	1,410.88
1944	9,286.79	85.00	109.26	26.02	2,842.99
1945	23,888.10	85.00	281.04	26.77	7,522.94
1946	34,235.49	85.00	402.77	27.53	11,088.58
1947	30,600.59	85.00	360.01	28.30	10,187.07
1948	206,583.76	85.00	2,430.38	29.07	70,655.58
1949	58,891.22	85.00	692.83	29.86	20,684.69
1950	92,949.12	85.00	1,093.51	30.65	33,513.12
1951	90,161.29	85.00	1,060.72	31.45	33,362.23
1952	147,317.92	85.00	1,733.14	32.26	55,916.46

Iowa-American Water Company
All Divisions
343.20 MAINS 6" - 8"

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 85 *Survivor Curve: R4*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1953	99,246.35	85.00	1,167.60	33.08	38,626.29
1954	115,586.01	85.00	1,359.83	33.91	46,110.24
1955	161,862.46	85.00	1,904.25	34.74	66,161.44
1956	324,913.29	85.00	3,822.49	35.59	136,031.39
1957	126,806.27	85.00	1,491.83	36.44	54,366.24
1958	98,502.15	85.00	1,158.84	37.30	43,227.56
1959	135,604.58	85.00	1,595.34	38.17	60,893.25
1960	226,775.00	85.00	2,667.93	39.04	104,165.93
1961	183,491.50	85.00	2,158.71	39.93	86,186.78
1962	235,128.48	85.00	2,766.20	40.81	112,897.71
1963	203,018.90	85.00	2,388.45	41.71	99,626.81
1964	309,054.85	85.00	3,635.92	42.61	154,940.92
1965	233,486.00	85.00	2,746.88	43.52	119,549.61
1966	695,577.69	85.00	8,183.23	44.44	363,628.35
1967	214,044.10	85.00	2,518.15	45.36	114,211.63
1968	287,309.84	85.00	3,380.10	46.28	156,440.25
1969	436,594.46	85.00	5,136.38	47.21	242,506.13
1970	230,210.83	85.00	2,708.35	48.15	130,404.21
1971	320,448.19	85.00	3,769.96	49.09	185,064.03
1972	182,481.19	85.00	2,146.83	50.03	107,413.62
1973	167,772.20	85.00	1,973.78	50.98	100,628.07
1974	182,170.31	85.00	2,143.17	51.94	111,309.94
1975	325,787.01	85.00	3,832.77	52.89	202,730.12
1976	350,079.16	85.00	4,118.56	53.85	221,801.64
1977	484,774.13	85.00	5,703.20	54.82	312,636.41
1978	523,309.06	85.00	6,156.55	55.78	343,439.01
1979	543,918.76	85.00	6,399.01	56.75	363,168.64

Iowa-American Water Company
All Divisions
343.20 MAINS 6" - 8"

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 85 *Survivor Curve: R4*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1980	149,341.50	85.00	1,756.95	57.73	101,424.23
1981	158,258.84	85.00	1,861.86	58.70	109,295.55
1982	160,538.79	85.00	1,888.68	59.68	112,715.74
1983	184,801.58	85.00	2,174.13	60.66	131,880.03
1984	371,683.97	85.00	4,372.73	61.64	269,535.89
1985	258,647.80	85.00	3,042.90	62.62	190,558.73
1986	297,345.97	85.00	3,498.17	63.61	222,515.17
1987	487,634.36	85.00	5,736.85	64.60	370,574.34
1988	530,438.11	85.00	6,240.42	65.58	409,267.35
1989	506,277.40	85.00	5,956.17	66.57	396,517.29
1990	532,987.71	85.00	6,270.41	67.56	423,646.39
1991	494,557.65	85.00	5,818.30	68.55	398,871.02
1992	573,437.79	85.00	6,746.29	69.55	469,184.61
1993	328,996.77	85.00	3,870.53	70.54	273,028.39
1994	553,474.97	85.00	6,511.44	71.53	465,791.41
1995	462,615.20	85.00	5,442.50	72.53	394,739.81
1996	366,087.77	85.00	4,306.89	73.52	316,662.03
1997	490,079.02	85.00	5,765.61	74.52	429,656.94
1998	581,558.42	85.00	6,841.83	75.52	516,675.61
1999	829,616.75	85.00	9,760.15	76.51	746,789.03
2000	588,295.91	85.00	6,921.09	77.51	536,463.94
2001	780,065.54	85.00	9,177.20	78.51	720,493.62
2002	747,713.11	85.00	8,796.58	79.51	699,391.88
2003	1,614,489.05	85.00	18,993.89	80.51	1,529,113.58
2004	1,008,697.60	85.00	11,866.97	81.50	967,206.41
2005	2,061,143.69	85.00	24,248.63	82.50	2,000,579.58
2006	1,178,000.14	85.00	13,858.76	83.50	1,157,229.97

Iowa-American Water Company
All Divisions
343.20 MAINS 6" - 8"

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 85 *Survivor Curve: R4*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2007	3,364,083.41	85.00	39,577.25	84.50	3,344,309.15
Total	29,108,614.42	85.00	342,452.57	65.18	22,320,208.40

Composite Average Remaining Life ... 65.1 Years

Iowa-American Water Company
All Divisions
345.00 SERVICES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 *Survivor Curve: R2.5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1900	75,507.30	68.00	1,110.40	4.89	5,429.52
1939	44,961.49	68.00	661.20	16.02	10,593.21
1940	1,167.74	68.00	17.17	16.48	283.03
1941	2,288.02	68.00	33.65	16.95	570.39
1942	29.13	68.00	0.43	17.44	7.47
1943	2,431.89	68.00	35.76	17.93	641.37
1944	2,048.14	68.00	30.12	18.45	555.56
1945	2,399.63	68.00	35.29	18.97	669.30
1946	8,896.31	68.00	130.83	19.50	2,551.42
1947	9,803.28	68.00	144.17	20.05	2,890.22
1948	9,729.53	68.00	143.08	20.61	2,948.53
1949	12,679.39	68.00	186.46	21.18	3,948.66
1950	9,054.60	68.00	133.16	21.76	2,896.96
1951	9,611.97	68.00	141.35	22.35	3,159.41
1952	13,001.26	68.00	191.19	22.95	4,388.47
1953	13,787.64	68.00	202.76	23.57	4,778.88
1954	14,023.69	68.00	206.23	24.19	4,989.11
1955	19,520.69	68.00	287.07	24.83	7,127.46
1956	14,178.64	68.00	208.51	25.47	5,310.97
1957	24,894.74	68.00	366.10	26.13	9,564.98
1958	18,881.75	68.00	277.67	26.79	7,438.47
1959	18,808.14	68.00	276.59	27.46	7,595.84
1960	16,466.78	68.00	242.16	28.14	6,814.93
1961	12,163.40	68.00	178.87	28.83	5,157.55
1962	10,566.28	68.00	155.39	29.53	4,588.69
1963	9,104.33	68.00	133.89	30.24	4,048.53
1964	10,573.56	68.00	155.49	30.95	4,812.88

Iowa-American Water Company
All Divisions
345.00 SERVICES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 *Survivor Curve: R2.5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1965	14,001.15	68.00	205.90	31.67	6,521.44
1966	11,604.69	68.00	170.66	32.41	5,530.23
1967	13,079.76	68.00	192.35	33.14	6,374.80
1968	23,284.67	68.00	342.42	33.89	11,604.38
1969	20,457.84	68.00	300.85	34.64	10,421.60
1970	20,500.65	68.00	301.48	35.40	10,673.05
1971	28,217.76	68.00	414.97	36.17	15,008.51
1972	21,698.13	68.00	319.09	36.94	11,788.31
1973	30,757.70	68.00	452.32	37.72	17,062.99
1974	12,629.16	68.00	185.72	38.51	7,152.62
1975	14,751.60	68.00	216.93	39.31	8,526.80
1976	18,386.58	68.00	270.39	40.11	10,844.75
1977	23,306.18	68.00	342.74	40.91	14,022.85
1978	31,350.51	68.00	461.04	41.73	19,238.49
1979	37,048.80	68.00	544.83	42.55	23,181.60
1980	19,825.58	68.00	291.55	43.37	12,645.97
1981	10,532.69	68.00	154.89	44.21	6,847.17
1982	21,243.73	68.00	312.41	45.04	14,072.20
1983	26,963.61	68.00	396.52	45.89	18,195.46
1984	14,598.73	68.00	214.69	46.74	10,033.50
1985	21,833.12	68.00	321.07	47.59	15,280.44
1986	23,214.84	68.00	341.39	48.45	16,540.74
1987	30,327.33	68.00	445.99	49.32	21,994.87
1988	18,960.57	68.00	278.83	50.19	13,993.60
1989	40,666.91	68.00	598.04	51.06	30,537.81
1990	58,134.31	68.00	854.92	51.94	44,406.48
1991	57,772.09	68.00	849.59	52.83	44,882.42

Iowa-American Water Company
All Divisions
345.00 SERVICES

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 *Survivor Curve: R2.5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1992	73,686.44	68.00	1,083.62	53.72	58,209.46
1993	45,138.65	68.00	663.80	54.61	36,251.78
1994	64,950.15	68.00	955.15	55.51	53,020.50
1995	65,937.84	68.00	969.67	56.41	54,702.62
1996	75,929.15	68.00	1,116.60	57.32	64,003.56
1997	117,667.06	68.00	1,730.40	58.23	100,762.67
1998	85,197.04	68.00	1,252.90	59.15	74,102.82
1999	1,096,008.05	68.00	16,117.74	60.06	968,074.94
2000	47,619.22	68.00	700.28	60.99	42,706.94
2001	25,850.92	68.00	380.16	61.91	23,535.68
2002	22,401.92	68.00	329.44	62.84	20,701.72
2005	3,358.21	68.00	49.39	65.64	3,241.81
2007	225,392.21	68.00	3,314.59	67.53	223,824.68
Total	3,000,864.87	68.00	44,130.30	51.31	2,264,284.11

Composite Average Remaining Life ... 51.3 Years

Iowa-American Water Company
All Divisions
346.01 METERS - BRONZE

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 16 *Survivor Curve: R3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1926	693.28	0.00	0.00	0.00	0.00
1964	77.91	0.00	0.00	0.00	0.00
1965	25.97	0.00	0.00	0.00	0.00
1966	51.94	0.00	0.00	0.00	0.00
1973	112.54	0.00	0.00	0.00	0.00
1984	58.14	16.00	3.63	0.93	3.39
1985	50.60	16.00	3.16	1.17	3.71
1986	11,673.92	16.00	729.62	1.42	1,034.99
1987	1,228.76	16.00	76.80	1.67	128.62
1988	376.50	16.00	23.53	1.95	45.87
1989	4,548.03	16.00	284.25	2.26	641.33
1990	10,414.58	16.00	650.91	2.61	1,697.80
1991	27,305.66	16.00	1,706.59	3.02	5,146.28
1992	133,134.22	16.00	8,320.84	3.48	28,970.94
1993	188,044.35	16.00	11,752.70	4.01	47,102.14
1994	189,651.60	16.00	11,853.15	4.59	54,432.31
1995	222,086.80	16.00	13,880.34	5.23	72,573.52
1996	131,722.19	16.00	8,232.59	5.91	48,669.68
1997	115,800.06	16.00	7,237.46	6.64	48,034.66
1998	120,302.95	16.00	7,518.89	7.40	55,642.77
1999	1,134,659.81	16.00	70,915.80	8.20	581,339.26
2000	3,905.01	16.00	244.06	9.03	2,203.08
2001	1,729.73	16.00	108.11	9.89	1,068.71
2002	3,314.02	16.00	207.12	10.77	2,231.24
2003	90,951.77	16.00	5,684.45	11.68	66,413.78
2005	1,750.60	16.00	109.41	13.57	1,484.33
2006	368.93	16.00	23.06	14.53	335.08

Iowa-American Water Company

All Divisions

346.01 METERS - BRONZE

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2007

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 16 *Survivor Curve: R3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2007	644,737.64	16.00	40,295.86	15.51	624,926.84
Total	3,038,777.51	13.14	189,862.33	8.66	1,644,130.34

Composite Average Remaining Life ... 8.66 Years

Iowa-American Water Company
All Divisions
346.02 METERS- PLASTIC

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 13 *Survivor Curve: L3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1974	470.71	0.00	0.00	0.00	0.00
1975	144.02	0.00	0.00	0.00	0.00
1976	6,217.80	0.00	0.00	0.00	0.00
1977	2,824.42	13.00	217.27	0.50	108.63
1978	4,805.76	13.00	369.68	0.52	191.34
1979	333.90	13.00	25.69	0.63	16.21
1980	3,636.63	13.00	279.75	0.79	220.23
1981	4,673.45	13.00	359.50	0.96	343.65
1982	3,524.82	13.00	271.15	1.14	309.38
1983	6,808.32	13.00	523.73	1.34	700.41
1985	28.15	13.00	2.17	1.76	3.81
1986	2,338.96	13.00	179.92	1.98	356.89
1987	20,575.33	13.00	1,582.75	2.22	3,513.90
1998	740.94	13.00	57.00	4.87	277.86
1999	188,512.09	13.00	14,501.23	5.40	78,349.00
Total	245,635.30	10.40	18,369.82	4.59	84,391.31

Composite Average Remaining Life ... 4.59 Years

Iowa-American Water Company
All Divisions
347.00 METER INSTALLATIONS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 *Survivor Curve: R3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1926	2,696.54	75.00	35.95	12.34	443.78
1930	205.34	75.00	2.74	14.00	38.32
1931	557.00	75.00	7.43	14.44	107.25
1932	179.27	75.00	2.39	14.90	35.61
1933	186.65	75.00	2.49	15.37	38.25
1934	408.31	75.00	5.44	15.85	86.29
1935	188.91	75.00	2.52	16.34	41.17
1936	166.84	75.00	2.22	16.85	37.49
1937	158.14	75.00	2.11	17.37	36.63
1938	154.34	75.00	2.06	17.91	36.85
1939	5,508.83	75.00	73.45	18.45	1,355.42
1940	1,865.81	75.00	24.88	19.01	472.92
1941	1,212.94	75.00	16.17	19.58	316.63
1942	246.58	75.00	3.29	20.16	66.29
1943	708.69	75.00	9.45	20.75	196.12
1944	201.37	75.00	2.68	21.36	57.34
1945	336.93	75.00	4.49	21.98	98.73
1946	712.87	75.00	9.50	22.60	214.83
1947	1,214.34	75.00	16.19	23.24	376.25
1948	1,518.64	75.00	20.25	23.89	483.72
1949	1,212.67	75.00	16.17	24.55	396.89
1950	1,819.41	75.00	24.26	25.21	611.63
1951	1,768.27	75.00	23.58	25.89	610.48
1952	2,132.18	75.00	28.43	26.58	755.63
1953	2,578.44	75.00	34.38	27.27	937.67
1954	1,651.67	75.00	22.02	27.98	616.23
1955	1,463.03	75.00	19.51	28.70	559.77

Iowa-American Water Company
All Divisions
347.00 METER INSTALLATIONS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 *Survivor Curve: R3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1956	1,768.75	75.00	23.58	29.42	693.75
1957	1,729.08	75.00	23.05	30.15	695.10
1958	3,447.69	75.00	45.97	30.89	1,419.93
1959	5,958.78	75.00	79.45	31.63	2,513.38
1960	2,061.14	75.00	27.48	32.39	890.19
1961	2,689.16	75.00	35.86	33.15	1,188.75
1962	2,573.61	75.00	34.31	33.92	1,164.05
1963	3,086.88	75.00	41.16	34.70	1,428.30
1964	3,839.63	75.00	51.20	35.49	1,816.76
1965	4,509.86	75.00	60.13	36.28	2,181.44
1966	16,389.11	75.00	218.52	37.08	8,102.57
1967	52,053.93	75.00	694.05	37.88	26,293.93
1968	6,017.94	75.00	80.24	38.70	3,104.98
1969	5,778.97	75.00	77.05	39.52	3,044.99
1970	4,698.52	75.00	62.65	40.34	2,527.43
1971	4,769.42	75.00	63.59	41.18	2,618.48
1972	5,061.73	75.00	67.49	42.02	2,835.73
1973	5,522.16	75.00	73.63	42.86	3,155.92
1974	6,446.09	75.00	85.95	43.71	3,757.10
1975	29,609.97	75.00	394.80	44.57	17,597.66
1976	36,570.12	75.00	487.60	45.44	22,155.41
1977	34,102.53	75.00	454.70	46.31	21,055.77
1978	24,303.64	75.00	324.05	47.18	15,290.10
1979	33,372.92	75.00	444.97	48.07	21,388.04
1980	23,270.46	75.00	310.27	48.95	15,188.67
1981	21,759.83	75.00	290.13	49.85	14,462.16
1982	21,150.18	75.00	282.00	50.74	14,310.17

Iowa-American Water Company
All Divisions
347.00 METER INSTALLATIONS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 *Survivor Curve: R3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1983	42,402.35	75.00	565.36	51.65	29,199.72
1984	39,483.02	75.00	526.44	52.56	27,668.35
1985	34,272.31	75.00	456.96	53.47	24,434.14
1986	18,861.26	75.00	251.48	54.39	13,677.72
1987	33,108.65	75.00	441.45	55.31	24,417.52
1988	43,427.41	75.00	579.03	56.24	32,564.39
1989	25,689.29	75.00	342.52	57.17	19,582.25
1990	35,316.43	75.00	470.89	58.11	27,361.95
1991	24,212.72	75.00	322.84	59.05	19,062.54
1992	16,673.42	75.00	222.31	59.99	13,336.60
1993	36,731.68	75.00	489.76	60.94	29,845.12
1994	35,783.92	75.00	477.12	61.89	29,528.71
1995	79,528.97	75.00	1,060.39	62.84	66,638.51
1996	70,650.71	75.00	942.01	63.80	60,102.16
1997	112,168.14	75.00	1,495.58	64.76	96,857.42
1998	133,529.59	75.00	1,780.39	65.73	117,018.18
1999	2,096,458.94	75.00	27,952.78	66.69	1,864,258.07
2001	27,623.25	75.00	368.31	68.63	25,278.33
Total	3,299,518.17	75.00	43,993.57	62.30	2,740,740.62

Composite Average Remaining Life ... 62.3 Years

Iowa-American Water Company
All Divisions
348.00 HYDRANTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 77 *Survivor Curve: R3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1923	1,491.85	77.00	19.37	12.35	239.35
1926	56,399.52	77.00	732.46	13.55	9,921.25
1927	317.17	77.00	4.12	13.97	57.52
1929	310.06	77.00	4.03	14.84	59.77
1930	819.15	77.00	10.64	15.30	162.77
1931	728.89	77.00	9.47	15.77	149.30
1932	78.46	77.00	1.02	16.25	16.56
1934	194.51	77.00	2.53	17.26	43.59
1935	138.13	77.00	1.79	17.77	31.89
1936	666.31	77.00	8.65	18.30	158.40
1937	315.93	77.00	4.10	18.85	77.33
1938	958.93	77.00	12.45	19.41	241.66
1939	13,100.31	77.00	170.13	19.97	3,397.81
1940	5,213.94	77.00	67.71	20.55	1,391.41
1941	2,500.56	77.00	32.47	21.14	686.58
1942	4,041.63	77.00	52.49	21.74	1,141.24
1943	996.67	77.00	12.94	22.35	289.34
1944	1,113.07	77.00	14.46	22.98	332.17
1945	608.35	77.00	7.90	23.61	186.55
1946	1,488.91	77.00	19.34	24.25	469.01
1947	2,280.88	77.00	29.62	24.91	737.79
1948	17,476.21	77.00	226.96	25.57	5,804.46
1949	4,267.80	77.00	55.43	26.25	1,454.75
1950	12,331.65	77.00	160.15	26.93	4,312.53
1951	8,021.92	77.00	104.18	27.62	2,877.70
1952	15,303.62	77.00	198.75	28.32	5,628.97
1953	16,828.58	77.00	218.55	29.03	6,344.60

Iowa-American Water Company
All Divisions
348.00 HYDRANTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 77 *Survivor Curve: R3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1954	17,392.83	77.00	225.88	29.75	6,719.88
1955	28,452.86	77.00	369.52	30.48	11,261.11
1956	36,303.45	77.00	471.47	31.21	14,713.80
1957	32,209.58	77.00	418.31	31.95	13,364.23
1958	15,275.31	77.00	198.38	32.70	6,487.21
1959	23,851.58	77.00	309.76	33.46	10,363.76
1960	29,819.06	77.00	387.26	34.22	13,252.31
1961	24,369.53	77.00	316.49	34.99	11,075.39
1962	29,596.48	77.00	384.37	35.77	13,750.21
1963	33,578.52	77.00	436.09	36.56	15,942.65
1964	56,624.33	77.00	735.38	37.35	27,468.94
1965	53,312.39	77.00	692.37	38.15	26,416.03
1966	65,687.96	77.00	853.09	38.96	33,235.71
1967	43,767.45	77.00	568.41	39.77	22,606.43
1968	60,017.82	77.00	779.45	40.59	31,640.90
1969	76,202.36	77.00	989.64	41.42	40,990.70
1970	69,991.45	77.00	908.98	42.25	38,405.97
1971	78,015.12	77.00	1,013.19	43.09	43,660.79
1972	53,431.76	77.00	693.92	43.94	30,489.26
1973	65,519.72	77.00	850.91	44.79	38,110.85
1974	48,560.93	77.00	630.66	45.64	28,786.55
1975	74,388.34	77.00	966.08	46.51	44,933.23
1976	68,202.46	77.00	885.75	47.38	41,966.22
1977	121,735.27	77.00	1,580.98	48.25	76,287.86
1978	122,361.13	77.00	1,589.11	49.14	78,082.24
1979	149,844.26	77.00	1,946.03	50.02	97,343.64
1980	76,633.76	77.00	995.25	50.91	50,670.25

Iowa-American Water Company
All Divisions
348.00 HYDRANTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 77 *Survivor Curve: R3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1981	51,891.31	77.00	673.91	51.81	34,915.71
1982	59,032.68	77.00	766.66	52.71	40,412.08
1983	70,904.49	77.00	920.84	53.62	49,373.69
1984	99,370.63	77.00	1,290.53	54.53	70,371.27
1985	77,854.04	77.00	1,011.09	55.45	56,062.10
1986	115,949.75	77.00	1,505.84	56.37	84,880.74
1987	102,638.94	77.00	1,332.98	57.29	76,369.25
1988	109,865.80	77.00	1,426.83	58.22	83,074.71
1989	112,400.75	77.00	1,459.75	59.16	86,354.28
1990	138,429.22	77.00	1,797.79	60.09	108,036.34
1991	157,820.05	77.00	2,049.62	61.04	125,101.66
1992	140,902.66	77.00	1,829.91	61.98	113,421.17
1993	125,043.76	77.00	1,623.95	62.93	102,195.80
1994	160,048.80	77.00	2,078.56	63.88	132,783.09
1995	152,164.66	77.00	1,976.17	64.84	128,132.55
1996	186,024.72	77.00	2,415.91	65.80	158,960.42
1997	198,897.73	77.00	2,583.09	66.76	172,443.52
1998	210,526.11	77.00	2,734.11	67.72	185,164.23
1999	222,252.47	77.00	2,886.40	68.69	198,268.95
2000	174,768.30	77.00	2,269.72	69.66	158,109.01
2001	158,631.39	77.00	2,060.15	70.63	145,513.83
2002	145,890.48	77.00	1,894.69	71.61	135,672.29
2003	559,034.43	77.00	7,260.20	72.58	526,966.99
2004	262,220.47	77.00	3,405.47	73.56	250,509.84
2005	288,092.01	77.00	3,741.46	74.54	278,895.64
2006	250,394.47	77.00	3,251.88	75.52	245,594.42
2007	261,511.77	77.00	3,396.26	76.51	259,838.60

Iowa-American Water Company
All Divisions
348.00 HYDRANTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 77 *Survivor Curve: R3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
Total	6,315,700.61	77.00	82,022.28	60.00	4,921,662.56

Composite Average Remaining Life ... 60.0 Years

Iowa-American Water Company
All Divisions
349.00 OTHER TRANS. & DISTR. PLANT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 40 *Survivor Curve: R2*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2006	882.23	40.00	22.06	38.65	852.38
Total	882.23	40.00	22.06	38.65	852.38

Composite Average Remaining Life ... 38.6 Years

Iowa-American Water Company
All Divisions
390.00 STRUCTURES & IMPROVEMENTS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 *Survivor Curve: R3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1983	3,108.78	20.00	155.44	2.39	370.99
2000	17,975.20	20.00	898.76	12.91	11,600.18
2002	9,500.00	20.00	475.00	14.72	6,991.51
2004	734,704.04	20.00	36,735.18	16.60	609,784.51
2005	16,175.64	20.00	808.78	17.56	14,201.49
2006	2,004.92	20.00	100.25	18.53	1,857.52
2007	14,430.09	20.00	721.50	19.51	14,075.14
Total	797,898.67	20.00	39,894.91	16.52	658,881.35

Composite Average Remaining Life ... 16.5 Years

Iowa-American Water Company
All Divisions
391.01 OFFICE FURNITURE

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 22 *Survivor Curve: L0.5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1967	91.80	22.00	4.17	7.06	29.46
1979	231.75	22.00	10.53	9.67	101.85
1983	821.90	22.00	37.36	10.74	401.14
1984	4,543.22	22.00	206.50	11.02	2,276.20
1985	1,563.91	22.00	71.08	11.31	804.26
1986	16,442.68	22.00	747.37	11.61	8,679.69
1987	58,830.73	22.00	2,674.03	11.92	31,875.27
1988	8,024.86	22.00	364.75	12.24	4,462.81
1989	657.72	22.00	29.90	12.56	375.41
1990	772.66	22.00	35.12	12.89	452.65
1991	756.00	22.00	34.36	13.23	454.54
1992	454.65	22.00	20.67	13.58	280.55
1993	1,786.82	22.00	81.22	13.93	1,131.60
1994	2,848.26	22.00	129.46	14.30	1,851.24
1995	13,026.03	22.00	592.07	14.68	8,689.10
1996	16,092.17	22.00	731.44	15.07	11,020.09
1997	5,286.42	22.00	240.28	15.48	3,718.84
1998	4,378.04	22.00	199.00	15.91	3,166.70
1999	5,018.98	22.00	228.13	16.38	3,736.71
2002	150,675.69	22.00	6,848.66	18.00	123,267.21
2004	267,795.71	22.00	12,172.12	19.28	234,673.03
2005	15,965.00	22.00	725.66	19.99	14,503.21
2006	7,426.81	22.00	337.57	20.74	7,001.54
2007	3,540.54	22.00	160.93	21.56	3,469.22

Iowa-American Water Company
All Divisions
391.01 OFFICE FURNITURE

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 22 *Survivor Curve: L0.5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
Total	587,032.35	22.00	26,682.38	17.48	466,422.34

Composite Average Remaining Life ... 17.4 Years

Iowa-American Water Company
All Divisions
391.21 COMPUTERS & PERIPHALS

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 6 *Survivor Curve: L2*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1998	49,977.15	6.00	8,329.14	1.52	12,630.55
1999	12,031.10	6.00	2,005.09	1.75	3,517.31
2000	31,317.38	6.00	5,219.32	2.00	10,443.59
2001	6,012.34	6.00	1,002.01	2.24	2,248.01
2003	60,380.40	6.00	10,062.93	2.76	27,740.35
2004	100,654.27	6.00	16,774.93	3.15	52,865.68
2005	39,100.10	6.00	6,516.38	3.76	24,507.97
2006	89,178.58	6.00	14,862.41	4.57	67,992.66
2007	166,078.52	6.00	27,678.47	5.50	152,343.24
Total	554,729.84	6.00	92,450.69	3.83	354,289.36

Composite Average Remaining Life ... 3.83 Years

Iowa-American Water Company
All Divisions
391.25 MAINFRAME SOFTWARE

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 13 *Survivor Curve: S5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1998	386,082.03	13.00	29,700.17	3.54	105,225.90
2000	15,343.46	13.00	1,180.33	5.50	6,491.46
2002	2,000.00	13.00	153.85	7.50	1,153.80
2003	1,710,761.09	13.00	131,603.89	8.50	1,118,543.57
2005	253,521.66	13.00	19,502.69	10.50	204,764.94
Total	2,367,708.24	13.00	182,140.93	7.88	1,436,179.68

Composite Average Remaining Life ... 7.88 Years

Iowa-American Water Company
All Divisions
391.26 PC COMPUTER SOFTWARE

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 8 *Survivor Curve: L3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1999	9,385.99	8.00	1,173.27	2.35	2,754.95
2000	30,345.73	8.00	3,793.28	2.52	9,548.79
2001	14,672.97	8.00	1,834.15	2.76	5,061.30
Total	54,404.69	8.00	6,800.69	2.55	17,365.04

Composite Average Remaining Life ... 2.55 Years

Iowa-American Water Company
All Divisions
391.30 OTHER OFFICE MACHINERY & EQUIP.
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 *Survivor Curve: L2*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1988	1,294.34	20.00	64.72	7.91	511.95
1990	2,040.83	20.00	102.04	8.41	857.93
1992	1,464.34	20.00	73.22	8.97	656.65
1993	420.68	20.00	21.03	9.29	195.45
1994	510.00	20.00	25.50	9.66	246.26
1995	410.98	20.00	20.55	10.07	206.96
1997	277.46	20.00	13.87	11.09	153.85
1998	17,393.95	20.00	869.69	11.71	10,182.28
1999	5,581.50	20.00	279.07	12.40	3,459.61
2000	1,219.00	20.00	60.95	13.16	801.82
2002	408.70	20.00	20.43	14.81	302.59
2003	159,119.89	20.00	7,955.96	15.68	124,785.08
2004	48,605.38	20.00	2,430.26	16.60	40,331.98
2005	495.13	20.00	24.76	17.54	434.17
2006	92,948.15	20.00	4,647.39	18.51	86,019.65
Total	332,190.33	20.00	16,609.44	16.20	269,146.23

Composite Average Remaining Life ... 16.2 Years

Iowa-American Water Company
All Divisions
392.00 TRANSPORTATION EQUIP

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 6 *Survivor Curve: L3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2001	3,447.50	6.00	574.60	1.76	1,009.64
2004	2,724.09	6.00	454.03	2.78	1,261.67
2007	1,804.17	6.00	300.70	5.50	1,653.82
Total	7,975.76	6.00	1,329.32	2.95	3,925.13

Composite Average Remaining Life ... 2.95 Years

Iowa-American Water Company
All Divisions
393.00 STORES EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 *Survivor Curve: S6*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1960	75.44	0.00	0.00	0.00	0.00
1984	10,449.21	30.00	348.31	6.51	2,268.47
1986	419.70	30.00	13.99	8.50	118.92
1999	22,995.00	30.00	766.50	21.50	16,479.75
2000	4,852.56	30.00	161.75	22.50	3,639.42
Total	38,791.91	24.00	1,290.55	17.44	22,506.56

Composite Average Remaining Life ... 17.4 Years

Iowa-American Water Company
All Divisions
394.00 TOOLS, SHOP & GARAGE EQUIP.

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 *Survivor Curve: R2*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1967	446.64	30.00	14.89	4.30	64.03
1968	1,261.23	30.00	42.04	4.61	193.97
1970	21.20	30.00	0.71	5.27	3.72
1971	284.73	30.00	9.49	5.62	53.33
1973	225.06	30.00	7.50	6.36	47.73
1975	364.09	30.00	12.14	7.18	87.11
1976	834.77	30.00	27.83	7.61	211.84
1977	727.92	30.00	24.26	8.07	195.77
1978	2,268.46	30.00	75.61	8.54	646.05
1979	173.81	30.00	5.79	9.04	52.37
1980	816.31	30.00	27.21	9.55	259.95
1981	2,606.24	30.00	86.87	10.09	876.47
1982	2,251.87	30.00	75.06	10.64	798.89
1983	11,416.96	30.00	380.56	11.22	4,268.43
1984	7,369.73	30.00	245.66	11.81	2,901.00
1985	6,905.18	30.00	230.17	12.42	2,858.65
1986	32,367.23	30.00	1,078.90	13.05	14,077.33
1987	14,846.63	30.00	494.88	13.69	6,777.29
1988	14,860.68	30.00	495.35	14.36	7,111.99
1989	4,327.50	30.00	144.25	15.04	2,168.98
1990	46,650.80	30.00	1,555.01	15.73	24,464.08
1991	11,512.07	30.00	383.73	16.44	6,309.65
1992	16,944.98	30.00	564.83	17.17	9,696.96
1993	1,066.36	30.00	35.54	17.91	636.56
1994	15,769.71	30.00	525.65	18.66	9,809.96
1995	31,004.16	30.00	1,033.46	19.43	20,079.76
1996	27,435.40	30.00	914.50	20.21	18,482.89

Iowa-American Water Company
All Divisions
394.00 TOOLS, SHOP & GARAGE EQUIP.

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 *Survivor Curve: R2*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1997	54,343.25	30.00	1,811.42	21.00	38,047.07
1998	29,702.36	30.00	990.07	21.81	21,592.64
1999	26,417.34	30.00	880.57	22.63	19,924.86
2000	34,698.32	30.00	1,156.60	23.46	27,129.28
2001	6,103.55	30.00	203.45	24.30	4,942.99
2002	4,865.40	30.00	162.18	25.15	4,078.32
2003	20,069.86	30.00	668.99	26.01	17,399.15
2004	128,326.59	30.00	4,277.51	26.88	114,974.95
2005	3,373.57	30.00	112.45	27.76	3,121.64
2006	8,673.84	30.00	289.13	28.65	8,283.29
2007	44,082.27	30.00	1,469.39	29.55	43,417.25
Total	615,416.07	30.00	20,513.67	21.26	436,046.22

Composite Average Remaining Life ... 21.2 Years

Iowa-American Water Company
All Divisions
395.00 LABORATORY EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 12 *Survivor Curve: L0.5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1999	2,467.03	12.00	205.56	7.39	1,520.00
2000	3,152.90	12.00	262.71	7.75	2,037.11
2001	1,570.13	12.00	130.83	8.13	1,063.97
2005	4,120.37	12.00	343.33	10.13	3,477.28
2006	1,067.84	12.00	88.98	10.80	961.29
2007	5,696.74	12.00	474.68	11.57	5,491.68
Total	18,075.01	12.00	1,506.09	9.66	14,551.33

Composite Average Remaining Life ... 9.66 Years

Iowa-American Water Company
All Divisions
396.00 POWER OPERATED EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 18 *Survivor Curve: R1.5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1986	7,500.00	18.00	416.64	4.33	1,803.35
1987	2,574.00	18.00	142.99	4.71	673.85
1993	413.35	18.00	22.96	7.61	174.77
1999	3,371.97	18.00	187.32	11.46	2,147.62
2000	18,567.83	18.00	1,031.49	12.18	12,563.33
2001	49,087.09	18.00	2,726.91	12.91	35,208.70
2003	902.34	18.00	50.13	14.42	722.74
2006	12,827.10	18.00	712.58	16.78	11,955.34
2007	13,991.58	18.00	777.27	17.59	13,672.03
Total	109,235.26	18.00	6,068.30	13.01	78,921.73

Composite Average Remaining Life ... 13.0 Years

Iowa-American Water Company
All Divisions
397.00 COMMUNICATION EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 12 *Survivor Curve: L3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1998	204.74	12.00	17.06	4.21	71.76
1999	10,423.46	12.00	868.63	4.63	4,021.46
2000	5,717.61	12.00	476.47	5.20	2,479.04
2001	965,295.50	12.00	80,442.26	5.92	476,033.12
2002	38,488.96	12.00	3,207.45	6.73	21,601.64
2003	51,349.87	12.00	4,279.21	7.62	32,596.92
2004	12,918.77	12.00	1,076.58	8.55	9,199.44
2005	6,092.34	12.00	507.70	9.51	4,828.10
2006	1,149.95	12.00	95.83	10.50	1,006.24
2007	49,667.26	12.00	4,138.99	11.50	47,597.77
Total	1,141,308.46	12.00	95,110.19	6.30	599,435.48

Composite Average Remaining Life ... 6.30 Years

Iowa-American Water Company
All Divisions
398.00 MISCELLANEOUS EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 *Survivor Curve: L1.5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
1958	336.81	30.00	11.23	8.00	89.84
1960	229.89	30.00	7.66	8.45	64.78
1978	375.95	30.00	12.53	13.02	163.14
1981	140.67	30.00	4.69	13.85	64.93
1982	1,608.69	30.00	53.62	14.14	758.09
1984	5,360.72	30.00	178.68	14.75	2,635.21
1986	3,161.55	30.00	105.38	15.41	1,624.41
1987	7,318.45	30.00	243.94	15.78	3,848.41
1988	1,778.40	30.00	59.28	16.16	957.88
1989	6,539.93	30.00	217.99	16.57	3,611.35
1990	4,603.34	30.00	153.44	17.00	2,608.78
1991	5,608.44	30.00	186.94	17.47	3,265.28
1992	4,156.19	30.00	138.54	17.97	2,488.85
1993	7,669.84	30.00	255.65	18.50	4,730.40
1994	5,700.76	30.00	190.02	19.08	3,625.26
1995	17,524.00	30.00	584.11	19.69	11,502.62
1996	76,444.14	30.00	2,548.05	20.35	51,844.34
1997	39,145.86	30.00	1,304.82	21.03	27,446.12
1998	36,244.38	30.00	1,208.11	21.75	26,280.75
1999	59,425.21	30.00	1,980.77	22.50	44,575.37
2000	32,861.93	30.00	1,095.36	23.28	25,502.82
2001	39,138.91	30.00	1,304.59	24.09	31,428.61
2002	127,466.88	30.00	4,248.75	24.93	105,924.68
2003	34,720.78	30.00	1,157.32	25.80	29,856.92
2004	117,051.62	30.00	3,901.59	26.69	104,145.44
2005	159,027.65	30.00	5,300.74	27.61	146,376.21
2006	8,629.93	30.00	287.65	28.56	8,214.33

Iowa-American Water Company
All Divisions
398.00 MISCELLANEOUS EQUIPMENT

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 *Survivor Curve: L1.5*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2007	2,471.38	30.00	82.38	29.52	2,431.40
Total	804,742.30	30.00	26,823.84	24.09	646,066.25

Composite Average Remaining Life ... 24.0 Years

Iowa-American Water Company
All Divisions
399.00 OTHER TANGIBLE PROPERTY
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2007
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 30 *Survivor Curve: R3*

Year	Original Cost	Avg. Service Life	Avg. Annual Accrual	Avg. Remaining Life	Future Annual Accruals
(1)	(2)	(3)	(4)	(5)	(6)
2006	14,020.35	30.00	467.34	28.53	13,331.90
2007	16,614.98	30.00	553.83	29.51	16,342.39
Total	30,635.33	30.00	1,021.18	29.06	29,674.29

Composite Average Remaining Life ... 29.0 Years